

SENATE BILL 312

By Niceley

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 1, relative to taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-103(a)(3)(B), is amended by  
adding the following language after the first sentence:

A "premiere type tourist resort" also means a municipality that is the county seat  
of a tourist resort county, as defined in § 42-1-301.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.